

AMENDMENTS TO THE SPECIFICATION

Please replace the paragraph beginning on page 1, line 8, with the following rewritten paragraph:

-- This application is filed concurrently with co-pending U.S. Patent Application No. 10/738,607 _____ (Attorney Docket No. CLABP207) entitled “Extracting and Modifying a Panned Source for Enhancement and Upmix of Audio Signals” and filed on December 17, 2003, which is incorporated herein by reference for all purposes. --